

SECTION 531: EXPENDITURES FOR MEALS

1. Purpose. The purpose of this section is to describe the conditions under which expenditures for meals may be incurred and charged to public funds in the State government.
2. Scope. This section applies to all meals for which expense is incurred either individually or in groups, except as follows:
  - (a) This section does not apply to meals provided to persons under the care or custody of an institution operated by the State; examples of institutions referred to are health care facilities and correctional facilities.
  - (b) This section does not apply to meals, the expense for which is paid for from specific donations credited to Trust and Agency funds, and from fees, tuitions, etc., collected that include cost of meals.
  - (c) This section does not apply to meals in cases where it is evident that the cost thereof has been approved through legislative recognition when appropriations were passed. Also, this section does not apply in cases where it is evident that the cost of meals has been approved through approved federally-funded grant applications or similar authorizations.
  - (d) This section does not apply to meals, the expense for which is allowed by other authority identified in the following paragraph.
3. Other Authority. This section is subordinate to any provisions of the following that relate specifically to meals expense of the State:
  - (a) Rules and regulations promulgated pursuant to Chapter 91, Hawaii Revised Statutes.
  - (b) Collective bargaining agreements.
  - (c) Policy statements of the Department of Human Resources Development (DHRD) on incentive and service awards ceremonies, training programs or other programs functionally assigned to that department.
4. Meals Allowed Generally. Meals are authorized for employees under certain circumstances by the personnel rules and regulations and the travel rules and regulations. Meals are considered authorized as a part of certain out-service training programs, and approval of those programs by the DHRD is considered approval of employee meals that may be included in the program.

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5. Meals Allowed as Expenditures of Boards and Commissions. Meals are allowed for statutory boards, commissions, etc., when served as an integral part of a business meeting; in such cases, the agenda or the minutes of the meeting should substantiate that such a meeting occurred. Where it is not clear in the agenda or in the minutes that meals were served while the meeting was actually in session, a certification to the effect that "meals were served as an integral part of the meeting" must be endorsed directly on the agenda or on the minutes, by the chairman or the department head (or the department head's authorized representative), whenever such documents are supportive of claims vouchered for payment of meals. If a business meeting "breaks" for a meal period during which the meeting is not actually in session, the cost of the meal is not an allowable charge against State funds. These provisions apply to employees required to attend such business meetings, as well as to the members of the board, commission, etc.
6. Meals Allowed for Departmental Planning Sessions. Meals are allowed for a department's or agency's planning session, if the session is under the direction of the department or agency head, and if the planning activity is an integral part of the meal, thereby requiring attendance at the meal by participants of the planning session. Vouchers making payment for meals allowed under this paragraph must be supported by a copy of the planning session agenda. Where it is not clear in the planning session agenda that the planning activity was an integral part of the meal, a certification to the effect that the "meal was served as an integral part of the planning session" must be endorsed directly on the agenda by the department or agency head.
7. Standing Exceptions. Based on specific allowances in the past, the following are regarded as standing exceptions to the foregoing provisions:
  - (a) Annual Athletic Award Banquet of the Department of Education.
  - (b) Annual District Teacher of the Year Awards Program of the Department of Education.
  - (c) Annual Recognition Luncheon of the Commission of the Aging.
  - (d) Annual Governor's Award for Distinguished State Service of the Department of Human Resources Development.
  - (e) Annual Governor's Outstanding Volunteer Awards Ceremonies.
8. Other Exceptions. Any other exceptions to the foregoing provisions are allowed only upon the Comptroller's written approval of a request by an expending agency. The expending agency's request in such cases should include sufficient documentation upon which to determine whether the exception is justified and the conditions under which approval should be given. The written request of the agency should be submitted to the Comptroller in ample time prior to the anticipated incurrence of the meals expense to allow for reasonable review of the documentation.